| Police Scotland logo | Freedom of Information Response Our reference: FOI 25-0164  Responded to: 12 February 2025 |
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Your recent request for information is replicated below, together with our response.

## I am requesting all correspondence between Police Scotland and HMRC regarding benefit in kind tax (BiK), specifically relating to the new police housing policy, I suspect this will be Kpmg emails. This request is for any information from 10/09/24 to the date of the check.

## I am aware of a previous refusal but would like to re request this.

As per your previous response, FOI request 24-2581 dated 04 November 2024 I can advise we hold no further information, therefore Section 17 of the Act applies.

If you require any further assistance, please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by [email](mailto:foi@scotland.police.uk) or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](https://www.foi.scot/appeal), by [email](mailto:enquiries@foi.scot) or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.